MI-1040EZ Michigan Income Tax Easy Return

Issued under P.A. 281 of 1967, as amended. Filing is mandatory

IMPORTANT: This form is for people whose filing status is "single" or "married filing jointly," who were Michigan residents for all of 1998, who have no dependents, are <u>not</u> claiming any credits, and are filing a U.S. *1040EZ*. (See instructions on back of form.) **This return is due April 15, 1999. Please print or type clearly in blue or black ink.**

To de	nosit	vour refund	d directly	into vour	bank account.	complete	the Direct	Denosit of	f Refund form	on nage 27
10 ac	posit	your reruire	a un cony i	iiilo youi	Darik account	COMPLETE		Deposit of	i Neiulia lollii	un page zi.

▶1	Prim	nary Filer's First Name and Middle Initial	Last Name	▶ 2	Primary Filer's So	ocial Security Number	
HERE	If a Joint Patura Coguacia First Name and Middle Initial				Spouse's Social	O a constitue Monardo a co	
Ξ	If a Joint Return, Spouse's First Name and Middle Initial Last Name			▶ 3	Spouse's Social	Security Number	
LABEL	Hom	Home Address (No., Street, P.O. Box or Rural Route)				ode (see p. 46)	
PLACE	City	or Town	State ZIP Code		Office Use		
Δ.	Oince Use						
Ck	Charly this have if a consequence also a reconsequence and transport and the state of the state						
	Check this box if someone else prepares your return and you DO NOT need a book mailed to you next year (see page 3). If you or your spouse, if filing a joint return, want \$3						
٠.	0.,		s to go to this fund, check this bo		a. Youb. Spouse	YES NO	
			ase your tax or reduce your refu		-		
	-	and AGI (U.S. 1040EZ, line 4) is less than \$1,5					
о.	-	ou or your spouse can be claimed as a de - If single and you checked box 6 enter \$1				a. You □ b. Spouse □	
		- If married filing jointly and:Neither you					
		, ,	her you or your spouse) checked box d your spouse checked box 6, enter \$				
	-						
RE	7.	Adjusted gross income, from U.S. 10408	=2, line 4		⊁7.	.00	
FORM(S) HERE	8.	Exemption allowance (see explanation on li	ne 6)		8.	.00	
S)M							
FOR	9.	Taxable income. Subtract line 8 from line	7		9.	.00	
	10	Multiply line 9 by 4.4% (044)			10	00,	
7 10. Multiply line 9 by 4.4% (.044)					CREDIT		
11. Income tax paid to Michigan cities (see instructions on back)				.00			
Ι¥Ι	12. Your tax. Subtract line 11b from line 10					.00	
STAPLE	13. Children's Trust Fund - Fight Child Abuse Enter \$10 or your contribution amount here▶13.						
	14. Help the Fund for Endangered and Nongame Wildlife Enter \$10 or your contribution amount here▶14. □ □ □ □						
	Enter \$10 or your contribution amount nere \$14.						
	15.	Total Contributions. Add lines 13 and 14			15.	.00	
	16. Add lines 12 and 1516.						
	16.	Add lines 12 and 15			16.	00	
	17.	Michigan Tax Withheld. Attach state co.	py of W-2		⊁17.	.00	
		-					
		If line 17 is less than line 16, subtract line		For Office Use Only	DAV . 18		
	from line 16 and enter amount due on line 18						
		from line 17 and enter amount overpaid or		RE	FUND ▶19.	.00	
1	decl	are, under penalty of periury, that the information		I declare under penalty o			
true and complete to the best of my knowledge. On all information of which I have any knowledge.							
I authorize Treasury to discuss my return with my preparer. Do not discuss with my preparer. Preparer 's Signature, Address, Phone and ID No.						D No.	
F	ler's S	Signature	Date				
		la Cincatura	Date				
S	pouse	's Signature	Date				

MICHIGAN EZ INCOME TAX INSTRUCTIONS GENERAL INFORMATION

Who can file the EZ form

You can file an EZ form if <u>ALL</u> of the following are true:

- You filed a U.S. 1040EZ.
- Your filing status is single or married filing jointly.
 Single. Your status is single if you are widowed, not married, or if you are legally divorced or separated under court order.
 Married filing jointly. You may use this filing status if you were married as of December 31, 1998, or your spouse died in 1998 and you did not remarry in 1998, or your spouse died in 1999 before filing a 1998 return.
- You do not have any dependents.
- You were a Michigan resident for all of 1998.
- You do <u>not</u> have any income from military pay, pensions, other states' obligations or U.S. obligations.
- You are <u>not</u> age 65 or older, deaf, blind, hemiplegic, paraplegic, quadriplegic or totally and permanently disabled.
- You did not make any estimated tax payments.
- You are <u>not</u> eligible for any of the tax credits listed in the next column.

Before you choose the EZ form, be sure you are <u>not</u> able to claim a credit for any of the following:

- · property taxes and/or rent paid
- farmland preservation
- college tuition and fees
- · public contributions
- · community foundations
- homeless shelter/food bank
- income tax paid to government units outside Michigan.

All these credits reduce the tax you owe. If you are eligible for any of these credits and you file an EZ form, you will pay more tax than you owe.

When to file

Your return must be postmarked no later than April 15, 1999. Late payments will be charged a monthly penalty of 5 percent of the tax due (minimum \$10, maximum 50 percent of the tax), and monthly interest at 1 percent above the prime rate.

Lines not listed are explained on the form.

Lines 2 & 3: Write your Social Security number(s) here even if using your label.

Line 5: These funds are distributed among all candidates for governor who meet the campaign fund qualifications, regardless of political party. If you choose yes, it will <u>not</u> raise your tax or reduce your refund.

Line 6: If single and AGI is less than \$1,500 or married filing jointly and AGI is less than \$3,000 and Michigan tax is withheld, enter 0 on line 12 and complete lines 7, and 13 through 19. If Michigan tax is not withheld, you do not need to file this form.

Lines 11a and 11b: On line 11a, enter the total amount of city income tax withheld as shown on your W-2 form and any city income tax paid in 1998, less city income tax refund(s) received in 1998. Use the City Income Tax Credit Worksheet on this page to figure the amount of credit allowable for the amount of city income tax you paid. Enter your credit on line 11b.

Lines 13 and 14: You may contribute any amount to one or both of these funds, whether you owe tax or are due a refund. For a full explanation of these funds, see page 32 of the income tax instruction book. Your donation will increase your tax or reduce your refund.

LINE-BY-LINE INSTRUCTIONS

	CITY INCO	ME TAX CR	EDIT WC	RKSHEET				
	To Determine Net City Income Tax							
Step 1	Add: City income tax withheld from wages in 1998 (as shown in box 21 on your W-2s)							
	To Determine Your City Income Tax Credit If your Total Net City Income Tax Paid (MI-1040EZ, line 11a) is :							
	\$100 or less	\$101 through \$	150	\$151 or more				
	Net city income tax paid	Net city income tax paid		Net city income tax paid	00			
Step 2	x .20 CREDIT. Carry	Subtract	<u>- \$100.00</u> .00	Subtract	<u>- \$150.00</u>			
Š	to line 11b00	Multiply		Multiply				
	Round all amounts to the nearest dollar.	Add		Add				
	Credit cannot be more than \$10,000.00	CREDIT. Carry to line 11b		CREDIT. Carry to line 11b	00			

WHEN YOU HAVE FINISHED

- 1. Be sure to attach the state copy of your W-2 and sign your return.
- Enclose your check if you owe \$1.00 or more in tax. Make your check payable to "State of Michigan." Write your Social Security number and the words "1998 income tax" on the face of your check. Do not staple your check to your return.
- Your return may be audited. Keep a copy of this form and all supporting documents for six years.

Mail <u>Refunds</u> to:	Michigan Department of Treasury Lansing, MI <u>48956</u>
Mail Payments to:	Michigan Department of Treasury Lansing, MI 48929